

INTERPRETATIVE RELEASES RELATING TO THE SECURITIES ACT OF 1933 AND GENERAL RULES AND  
REGULATIONS THEREUNDER—Continued

Subject	Release No.	Date	Fed. Reg. Vol. and page
Problematic Practices Under Regulation S .....	7190	July 27, 1995	60 FR 35666.
Use of Electronic Media for Delivery Purposes .....	7233	Oct. 6, 1995	60 FR 53467.
Use of Electronic Media by Broker-Dealers .....	7288	May 15, 1996	61 FR 24651.
Use of Internet Web Sites to Offer Securities, Solicit Securities Transactions, or Advertise Investment Services Offshore.	7516	Mar. 27, 1998	63 FR 14813.

**PART 232—REGULATION S—T—GEN-  
ERAL RULES AND REGULATIONS  
FOR ELECTRONIC FILINGS**

GENERAL

Sec.

- 232.10 Application of part 232.
- 232.11 Definitions of terms used in part 232.
- 232.12 Business hours of the Commission.
- 232.13 Date of filing; adjustment of filing date.
- 232.14 Paper filings not accepted without exemption.

ELECTRONIC FILING REQUIREMENTS

- 232.100 Persons and entities subject to mandated electronic filing.
- 232.101 Mandated electronic submissions and exceptions.
- 232.102 Exhibits.
- 232.103 Liability for transmission errors or omissions in documents filed via EDGAR.

HARDSHIP EXEMPTIONS

- 232.201 Temporary hardship exemption.
- 232.202 Continuing hardship exemption.

PREPARATION OF ELECTRONIC SUBMISSIONS

- 232.301 EDGAR Filer Manual.
- 232.302 Signatures.
- 232.303 Incorporation by reference.
- 232.304 Graphic, image and audio material.
- 232.305 Number of characters per line; tabular and columnar information.
- 232.306 Foreign language documents and symbols.
- 232.307 Bold face type.
- 232.308 Type size and font; legibility.
- 232.309 Paper size; binding; sequential numbering; number of copies.
- 232.310 Marking changed material.
- 232.311 Documents submitted in paper under cover of Form SE.

FINANCIAL DATA SCHEDULE

- 232.401 Financial Data Schedule.
- 232.402 Liability for Financial Data Schedule.

EDGAR FUNCTIONS

- 232.501 Modular submissions and segmented filings.

FOREIGN PRIVATE ISSUERS AND FOREIGN  
GOVERNMENTS

- 232.600 [Reserved]
- 232.601 Foreign private issuers and foreign governments.
- 232.602—232.903 [Reserved]

AUTHORITY: 15 U.S.C. 77f, 77g, 77h, 77j, 77s(a), 77sss(a), 78c(b), 78l, 78m, 78n, 78o(d), 78w(a), 78ll(d), 79t(a), 80a-8, 80a-29, 80a-30 and 80a-37.

SOURCE: 58 FR 14670, Mar. 18, 1993, unless otherwise noted.

GENERAL

**§ 232.10 Application of part 232.**

(a) This part, in conjunction with the EDGAR Filer Manual and the electronic filing provisions of applicable rules, regulations and forms, shall govern the electronic submission of documents filed or otherwise submitted to the Commission and shall be controlling for an electronic format document in the manner and respects provided in this part.

(b) A Form ID (§§ 239.63, 249.446, 259.602, 269.7 and 274.402 of this chapter), the uniform application for access codes to file on EDGAR, shall be filed by each registrant, third party, or agent prior to becoming subject to mandated electronic filing.

NOTE: The Commission strongly urges any person or entity about to become subject to the disclosure and filing requirements of the federal securities laws to submit a Form ID well in advance of the first required filing, including a registration statement relating to an initial public offering, in order to facilitate electronic filing on a timely basis.

[58 FR 14670, Mar. 18, 1993, as amended at 62 FR 36456, July 8, 1997]